

**JACKSON PARISH  
AMBULANCE SERVICE DISTRICT  
JONESBORO, LOUISIANA**

**ANNUAL FINANCIAL REPORT  
DECEMBER 31, 2024**

Jackson Parish Ambulance Service District  
Jonesboro, Louisiana

Financial Report  
December 31, 2024

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# JACKSON PARISH AMBULANCE SERVICE DISTRICT

## JONESBORO, LOUISIANA 71251

### MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Jackson Parish Ambulance Service District's (hereafter referred to as the District) annual financial report presents an overview and analysis of the District's financial activities for the year ended December 31, 2024. Certain comparative information with the previous year is presented to provide an overview of the District's operations.

#### Financial Highlights

The Basic Financial Statements of the District report information about the District using Governmental Accounting Standards Board's (GASB) accounting principles. The Statement of Net Position (page 8) includes all of the District's assets and liabilities and provides information about the nature and amount of investments in resources (assets) and the obligations to District creditors (liabilities). All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position (page 9). This statement measures improvements in the District's operations over the past year and can be used to determine whether the District has been able to recover all of its costs through its patient service revenue and other revenue sources. The final required financial statement is the Statement of Cash Flows (page 10). The primary purpose of this statement is to provide information about the District's cash from operations, investing and financing activities, and to provide answers to such questions as "where did cash come from?", "what was cash used for?" and "what was the change in cash balance during the reporting period?"

#### Financial Analysis of the Ambulance District

The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position report information about the District's activities. These two statements report the net position of the District and changes in them. The District's net position, the difference between assets and liabilities, is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. However, other nonfinancial factors such as changes in the District's property tax base and millage, the health care industry, changes in Medicare and Medicaid regulations, and changes in commercial discounts should also be considered.

A summary of the District's basic financial statements is as follows:

Summary of Statement of Net Position

	<u>2024</u>	<u>2023</u>
ASSETS:		
Assets	\$ 9,472,194	\$10,326,088
Capital Assets, Net of Accumulated Depreciation	<u>3,319,469</u>	<u>2,579,476</u>
Total Assets	<u>\$12,791,663</u>	<u>\$12,905,564</u>
LIABILITIES:		
Current Liabilities- Payables	\$ 118,766	\$ 128,404
Noncurrent Liabilities- Compensated Absences	<u>136,151</u>	<u>139,263</u>
Total Liabilities	<u>\$ 254,917</u>	<u>\$ 267,667</u>
NET POSITION:		
Net Investment in Capital Assets	\$ 3,319,469	\$ 2,579,476
Unrestricted	<u>9,217,277</u>	<u>10,058,421</u>
Total Net Position	<u>\$12,536,746</u>	<u>\$12,637,897</u>

## Summary of Statement of Revenue and Expenses

	<u>2024</u>	<u>2023</u>
REVENUES:		
Operating Revenues-		
Ambulance Service	\$2,725,215	\$3,120,559
Non-Operating Revenues-		
Property Taxes	1,268,836	1,128,9258
Interest	298,588	188,397
Grant Revenue	269,592	0
Miscellaneous	<u>14,644</u>	<u>115,173</u>
Total Revenues	<u>\$4,576,875</u>	<u>\$4,553,0548</u>
EXPENSES:		
Operating Expenses	\$4,328,114	\$3,590,687
Depreciation of Assets	308,585	324,349
Loss on Disposal of Assets	0	87,348
Statutory Deductions	<u>41,327</u>	<u>40,931</u>
Total Expenses	<u>\$4,678,026</u>	<u>\$4,043,315</u>
Change in Net Position	<u>\$ (101,151)</u>	<u>\$ 509,739</u>

### Sources of Revenue

Ambulance service revenue of \$2,725,215 was 60% of total revenue of the District for the year ended December 31, 2024.

### Expenses

The majority of the District's total expenses are for payroll costs. For the year ended December 31, 2024, payroll costs (wages, taxes, insurance and retirement) amounted to \$2,795,937, or 60% of total operating expenses.

### Capital Assets

The District's capital assets consist of ambulances and related equipment, along with the ambulance facility, Chatham substation, and new training facility.

### Economic Factors

The District's major revenue source is from ambulance services. There are no significant changes projected in revenue.

### Contacting the Ambulance District's Financial Manager

This financial report is designed to provide our citizens, customers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or requests for additional information, contact the District's Director at 115 Watts Street, Jonesboro, LA 71251.

**T | C | B | T**  
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*Certified Public Accountants*

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**INDEPENDENT AUDITOR'S REPORT**

Mr. Aaron K. Johnson, Jr., Director  
and Members of the Board of Commissioners  
Jackson Parish Ambulance Service District  
Jonesboro, Louisiana 71251

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the business-type activities and major fund of the Jackson Parish Ambulance Service District (District), a component unit of the Jackson Parish Police Jury, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and major fund of the District as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 1 through 4 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic,



or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is fairly stated, in all material respects, in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

June 30, 2025

Jackson Parish Ambulance Service District  
Statement of Net Position  
Proprietary Fund  
December 31, 2024

ASSETS:

Current Assets-

Cash & Cash Equivalents	\$ 8,165,683
Receivables	<u>1,304,361</u>

Total Current Assets	\$ <u>9,470,044</u>
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Capital Assets-

Equipment	\$ 442,995
Building	2,238,290
Construction in Progress	361,243
Land	20,000
Vehicles	1,746,375
Accumulated Depreciation	<u>(1,489,434)</u>

Total Capital Assets	\$ 3,319,469
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Other Assets-

Deposits	<u>2,150</u>
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Total Assets	\$ <u>12,791,663</u>
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LIABILITIES & NET POSITION:

Current Liabilities-

Accounts Payable	\$ 40,457
Payroll Related Payables	<u>78,309</u>

Total Current Liabilities	\$ 118,766
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Non-Current Liabilities-

Compensated Absences	<u>136,151</u>
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Total Liabilities	\$ <u>254,917</u>
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Net Position-

Net Investment in Capital Assets	\$ 3,319,469
Unrestricted	<u>9,217,277</u>

Total Net Position	\$ <u>12,536,746</u>
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See independent auditor's report and notes to financial statements.

Jackson Parish Ambulance Service District  
Statement of Revenues, Expenses and Changes in Net Position-  
Proprietary Fund  
For the Year Ended December 31, 2024

OPERATING REVENUES:	
Ambulance Service	\$ <u>2,725,215</u>
OPERATING EXPENSES:	
Advertising	\$ 3,967
Auto Fuel, Oil, etc.	95,451
Billing Services	212,379
Depreciation Expense	308,585
Dues, Subscriptions, & License	28,910
Insurance & Bonding	219,132
Insurance - Workmen's Compensation	114,485
Security System	2,574
Legal & Accounting	45,060
Outside Services	54,502
Office Supplies	26,761
Payroll Taxes	168,941
Repairs and Maintenance	76,266
Retirement	84,673
Rents	3,926
Group Insurance	352,334
Salaries & Wages	2,189,989
Supplies	472,506
Uniforms	22,754
Telephone & Utilities	96,680
Travel & Education	<u>56,824</u>
Total Operating Expenses	\$ <u>4,636,699</u>
Operating Loss	\$ <u>(1,911,484)</u>
NON-OPERATING REVENUES (EXPENSES):	
Ad Valorem Taxes	\$ 1,268,836
Miscellaneous Income	14,644
Interest Income	298,588
Grant Income	269,592
Statutory Deductions	<u>(41,327)</u>
Total Non-Operating Revenues (Expenses)	\$ <u>1,810,333</u>
Change in Net Position	\$ (101,151)
Net Position-Beginning of Year	<u>12,637,897</u>
Net Position-End of Year	<u>\$12,536,746</u>

See independent auditor's report and notes to financial statements.

Jackson Parish Ambulance Service District  
Statement of Cash Flows  
Proprietary Fund  
For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash Received from Customers	\$ 3,602,136
Cash Payments to Suppliers for Goods and Services	(2,144,337)
Cash Payments to Employees	(2,196,526)
Non-operating Revenue	<u>1,091,504</u>
Net Cash Provided by Operating Activities	\$ <u>352,777</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Grant Income	\$ 269,592
Purchase of Capital Assets	<u>(1,048,578)</u>
Net Cash Used by Capital and Related Financing Activities	\$ <u>(778,986)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Investment Income	<u>298,588</u>
Net Decrease in Cash and Cash Equivalents	\$ (127,621)
Cash and Cash Equivalents-Beginning of Year	<u>8,293,304</u>
Cash and Cash Equivalents-End of Year	\$ <u>8,165,683</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating Loss	\$(1,911,484)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities-	
Depreciation	308,585
Non-operating Revenue	1,242,152
Changes in Assets and Liabilities-	
(Increase) Decrease in Accounts Receivable	726,273
Increase (Decrease) in Accounts Payable	(6,212)
Increase (Decrease) in Accrued Payroll	(3,425)
Increase (Decrease) in Compensated Absences	<u>(3,112)</u>
Net Cash Provided by Operating Activities	\$ <u>352,777</u>

See independent auditor's report and notes to financial statements.

## NOTES TO FINANCIAL STATEMENTS

Jackson Parish Ambulance Service District  
Notes to Financial Statements  
December 31, 2024

## INTRODUCTION

As provided by Louisiana Revised Statute 33:9053, the Jackson Parish Ambulance Service District (the District) was created by an ordinance of the Jackson Parish Police Jury on May 4, 1998. The District is governed by a Board of Commissioners consisting of five members appointed by the Jackson Parish Police Jury. Commissioners are residents of the parish and serve terms of three to six years.

The District was created for the purpose of owning and operating ambulances for the transportation of persons suffering from illness, disabilities, or injuries necessitating ambulance care.

### 1. Summary of Significant Accounting Policies:

#### A. Basis of Presentation-

The accompanying financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

#### B. Reporting Entity-

As the governing authority of the parish, for reporting purposes, the Jackson Parish Police Jury is the financial reporting entity for Jackson Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Jackson Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criterion includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Jackson Parish Police Jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Jackson Parish Police Jury.
2. Organizations for which the Jackson Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Jackson Parish Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Jackson Parish Ambulance Service District  
Notes to Financial Statements  
December 31, 2024

Because the Jackson Parish Police Jury appoints the organization's governing body, and the ability of the Jackson Parish Police Jury to impose its will on the District, the District was determined to be a component unit of the Jackson Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the fund maintained by the District and do not present information on the Jackson Parish Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting-

The District uses one fund to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The District uses an enterprise fund type of the proprietary fund category to account for operations that are financed and operated in a manner similar to a private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary fund include the cost of personal and contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Basis of Accounting-

The accounting and financial treatment applied to a fund is determined by its measurement focus. Proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the statement of net position. The proprietary fund uses the accrual basis of accounting; revenues are recognized when earned, and expenses are recognized at the time the related liabilities are incurred.

Ad Valorem taxes are recorded in the year the taxes are assessed. Ad Valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. Ad valorem taxes are generally collected in December of the current year and January and February of the ensuing year. Ambulance service revenues are recorded net of charges disallowed by Medicare, Medicaid, or private insurance.

Jackson Parish Ambulance Service District  
Notes to Financial Statements  
December 31, 2024

E. Cash and Cash Equivalents-

The District has deposits in highly liquid investment vehicles such as certificates of deposit. Since all of the District's cash is readily available, these deposits are listed in the financial statements as "Cash & Cash Equivalents". Under State law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The District may also purchase investments in securities backed by the full faith and credit of the United States Government. For the purpose of the Statement of Cash Flows, "cash and cash equivalents" includes all demand and savings accounts, and certificates of deposits.

F. Compensated Absences-

All full-time employees earn annual and sick leave at varying rates from four to six days each year depending on length of service. There is a maximum accrual with varying hours depending on length of service. Upon termination, employees will receive compensation for all unused annual leave at the employees' current rate of pay.

G. Capital Assets-

The capital assets of the District's enterprise fund are included on the Statement of Net Position, net of accumulated depreciation. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized. Depreciation of all exhaustible capital assets used by the enterprise fund operation is charged as an expense against operations. Depreciation has been computed using the straight-line method over the estimated useful lives of the assets, which are five to ten years for ambulances and equipment and forty years for buildings.

H. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

I. Equity Classifications-

In the enterprise fund, equity is classified as Net Position and displayed in three components:

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.



Jackson Parish Ambulance Service District  
Notes to Financial Statements  
December 31, 2024

- b. Restricted net position - consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position - all other resources that do not meet the definition of “restricted” or “net investment in capital assets”.

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies unrestricted net resources first, unless a determination is made to use net restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

2. Ad Valorem Taxes:

The District levies taxes on real and business personal property located within the boundaries of Jackson Parish. Property taxes are levied by the District on property values assessed by the Assessor and approved by the State of Louisiana Tax Commission.

The Jackson Parish Sheriff’s office bills and collects property taxes for the District. Collections are remitted to the District monthly. The District recognizes property tax revenues when levied.

Property Tax Calendar

Assessment date	January 1
Levy date	November 15
Total taxes due	December 31
Penalties and interest added	January 31
Lien date	January 31
Tax sale	May 16

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2022. Total assessed value was \$240,246,860 in 2024. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer’s primary residence from parish property taxes. This homestead exemption was a total of \$46,248,477 of the assessed value in 2024. For the year ended December 31, 2024, taxes of 5.88 mils were levied on the property.

3. Cash and Cash Equivalents:

The cash and cash equivalents of the District are subject to the following risk:

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent.

Jackson Parish Ambulance Service District  
Notes to Financial Statements  
December 31, 2024

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District's name.

At December 31, 2024, the District had cash and cash equivalents with a carrying balance totaling \$8,165,683 and bank balances totaling \$8,273,264. All of the District's deposits were properly secured at December 31, 2024. Of the \$8,273,264 in bank balances, \$750,000 was secured by federal deposit insurance and \$7,523,264 was secured by pledged securities.

4. Compensation of Board Members:

The members of the Board of Commissioners of the District receive no compensation for their services.

5. Post-Employment Benefits:

The Jackson Parish Ambulance Service does not provide any post-employment benefits; therefore, no disclosure for GASB 45 is required.

6. Deferred Compensation Plan:

The District provides a 457b plan to full-time employees that have been employed with the District for at least six months. Employees may contribute up to 10% of their salary. The District will match one-half of the employees' contributions, except for management employees. Management employees are entitled to a 200% match from the District. For the year ended December 31, 2024, the District's contribution amount was \$84,673.

7. Revenue Receivable:

At year-end, the District has \$1,304,361 in receivables as follows:

Intergovernmental-	
Ad Valorem Taxes	\$1,260,383
Accrued Interest on CODs	9,765
Employee Receivable	644
Accounts-	
Medicare	0
Private Insurance	31,907
Medicaid	0
Patient Self-Pays	1,662
Total Accounts Receivable	<u>\$1,304,361</u>

Substantially all amounts are considered to be collectible and the District does not estimate or use an allowance for bad debt account.

Jackson Parish Ambulance Service District  
Notes to Financial Statements  
December 31, 2024

8. Capital Assets:

Capital assets and depreciation activity as of and for the year ended December 31, 2024, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets:				
Land	\$ 20,000	\$ -	\$ -	\$ 20,000
CIP	357,243	46,000	(42,000)	361,243
Building	2,218,208	20,082		2,238,290
Vehicles	875,961	977,279	(106,865)	1,746,375
Equipment	395,778	47,217	-	442,995
Total Assets	<u>\$ 3,867,190</u>	<u>\$ 1,090,578</u>	<u>\$ (148,865)</u>	<u>\$ 4,808,903</u>
Accumulated Depreciation:				
Equipment	\$ 183,766	\$ 65,679	\$ -	\$ 249,445
Vehicles	694,877	181,267	(106,865)	769,279
Building	409,071	61,639	-	470,710
Total Accumulated Depreciation	<u>\$ 1,287,714</u>	<u>\$ 308,585</u>	<u>\$ (106,865)</u>	<u>\$ 1,489,434</u>
Total Net Assets	<u>\$ 2,579,476</u>	<u>\$ 781,993</u>	<u>\$ (42,000)</u>	<u>\$ 3,319,469</u>

Depreciation expense of \$308,585 was recorded for the year ended December 31, 2024.

9. Litigation and Claims:

Management has advised that there is no litigation pending against the District at December 31, 2024.

10. Compensated Absences:

The following is a summary of compensated absences for the year ended December 31, 2024:

Balance 01-01-24	Additions	Deletions	Balance 12-31-24
<u>\$139,263</u>	<u>\$0</u>	<u>\$3,112</u>	<u>\$136,151</u>

11. Tax Abatement:

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Louisiana Economic Development's Board of Commerce and Industry. The exemption may be renewed for an additional five years. For the fiscal year ending December 31, 2024, approximately \$124,647 ad valorem tax revenues were abated from the District by the state of Louisiana through the Louisiana Industrial Ad Valorem Tax Exemption program.

Jackson Parish Ambulance Service District  
Notes to Financial Statements  
December 31, 2024

12. Subsequent Events:

Management has evaluated events through June 30, 2025, the date which the financial statements were available for issue. There were no items to report as subsequent events.

## SUPPLEMENTARY INFORMATION

Jackson Parish Ambulance Service District  
Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2024

Agency Head Name: Aaron K. Johnson, Jr., Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$148,934
Benefits- Retirement	13,000
Benefits- SS & Medicare	<u>11,308</u>
Total	<u>\$173,242</u>

See independent auditor's report.

## OTHER REPORTS/SCHEDULES

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA – LLC  
Jessica H. Broadway, CPA – A Professional Corporation  
Ryan E. Todtenbier, CPA – A Professional Corporation

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INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

Mr. Aaron K. Johnson, Jr., Director  
and Members of the Board of Commissioners  
Jackson Parish Ambulance Service District  
Jonesboro, Louisiana 71251

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the business-type activities and major fund as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Jackson Parish Ambulance Service District’s (District) basic financial statements and have issued our report thereon dated June 30, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

June 30, 2025

Jackson Parish Ambulance Service District  
Schedule of Audit Results  
Year Ended December 31, 2024

I. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the financial statements of the Jackson Parish Ambulance Service District.
2. There were no material weaknesses noted in internal control during the audit of the financial statements.
3. There were no instances of noncompliance material to the financial statements of the Jackson Parish Ambulance Service District disclosed during the audit.

II. Findings in Accordance with *Government Auditing Standards*

None identified.

III. Prior Year Findings

None identified.